

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF EAGLE GROVE, IOWA DUE: December 1, 2016		16209900400000 Finance Officer 210 East Broadway P.O. Box 165 Eagle Grove, IA 50533	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	1,267,089		1,267,089	1,212,255																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	1,267,089		1,267,089	1,212,255																				
Delinquent property taxes	0		0																					
TIF revenues	62,892		62,892	62,669																				
Other city taxes	344,757	0	344,757	393,570																				
Licenses and permits	28,253	0	28,253	30,350																				
Use of money and property	31,819	1,302	33,121	36,450																				
Intergovernmental	854,654	0	854,654	772,266																				
Charges for fees and service	605,377	1,324,146	1,929,523	1,969,200																				
Special assessments	0		0																					
Miscellaneous	217,672	93,464	311,136	163,790																				
Other financing sources	379,023	171,946	550,969	560,500																				
Total revenues and other sources	3,791,536	1,590,858	5,382,394	5,201,050																				
Expenditures and Other Financing Uses																								
Public safety	915,723	0	915,723	1,104,207																				
Public works	767,427	0	767,427	826,230																				
Health and social services	0	0	0																					
Culture and recreation	485,083	0	485,083	514,649																				
Community and economic development	28,168	0	28,168	54,935																				
General government	142,624	0	142,624	149,440																				
Debt service	499,702	0	499,702	500,376																				
Capital projects	729,748	0	729,748	918,000																				
Total governmental activities expenditures	3,568,475	0	3,568,475	4,067,837																				
Business type activities	0	1,321,447	1,321,447	1,530,506																				
Total ALL expenditures	3,568,475	1,321,447	4,889,922	5,598,343																				
Other financing uses, including transfers out	324,343	171,946	496,289	507,000																				
Total ALL expenditures/And other financing uses	3,892,818	1,493,393	5,386,211	6,105,343																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-101,282	97,465	-3,817	-904,293																				
Beginning fund balance July 1, 2015	2,024,412	706,161	2,730,573	2,488,680																				
Ending fund balance June 30, 2016	1,923,130	803,626	2,726,756	1,584,387																				
Note - These balances do not include \$ <u>8,521</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 3,545,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,036,303</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 25,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 5,615,506</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 3,545,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,036,303	Short-term debt	\$ 0	TIF Revenue debt	\$ 25,000					General obligation debt limit	\$ 5,615,506
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 3,545,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,036,303	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 25,000																							
		General obligation debt limit	\$ 5,615,506																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 9-29-2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Susan J. Maier, City Finance Officer		Telephone → Area Code 515		Number 448-4343 Extension																				
Signature of Mayor or other City official (Name and Title)		Date signed 9/22/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	667,063	371,669		181,270	47,087		1,267,089			1,267,089	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	667,063	371,669		181,270	47,087		1,267,089		T01	1,267,089	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	667,063	371,669		181,270	47,087	0	1,267,089			1,267,089	6			
7	TIF revenues			62,892				62,892		T01	62,892	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		6,808					6,808		T19	6,808	13			
14	Other local option taxes		337,949					337,949		T09	337,949	14			
15	TOTAL OTHER CITY TAXES	0	344,757	0	0	0	0	344,757	0		344,757	15			
16	Section B - LICENSES AND PERMITS	28,253						28,253		T29	28,253	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,600	506			662		3,768	1,302	U20	5,070	18			
19	Rents and royalties	28,051						28,051		U40	28,051	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	30,651	506	0	0	662	0	31,819	1,302		33,121	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	16,731	7,769			214,651		239,151		B89	239,151	27			
28	Community development block grants		14,640					14,640		B50	14,640	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	16,731	22,409	0	0	214,651	0	253,791	0		253,791	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		442,784					442,784		C46	442,784	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	14,410				28,620		43,030		C89	43,030	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	24,759	13,881	1,368	6,735	1,759		48,502		C89	48,502	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	39,169	456,665	1,368	6,735	30,379	0	534,316	0		534,316	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	33,488						33,488			33,488	63		
64	Library service	7,588						7,588		D89	7,588	64		
65	Township contributions		3,781					3,781		D89	3,781	65		
66	Fire/EMT service	20,288				1,402		21,690		D89	21,690	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	61,364	3,781	0	0	1,402	0	66,547	0		66,547	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	117,264	482,855	1,368	6,735	246,432	0	854,654	0		854,654	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	723,387	A91	723,387	73		
74	Sewer							0	600,759	A80	600,759	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	69,742	267,846					337,588		A81	337,588	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	59,718						59,718		A89	59,718	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	5,990						5,990		A89	5,990	92		
93	Ambulance charges	146,227						146,227		A89	146,227	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	14,855						14,855		A03	14,855	98		
99	Library charges	3,384						3,384		A89	3,384	99		
100	Park, recreation, and cultural charges	37,615						37,615		A61	37,615	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	337,531	267,846	0	0	0	0	605,377	1,324,146		1,929,523	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	3,840	300			31,441		35,581	4,502	U99	40,083	108		
109	Deposits and sales/fuel tax refunds	4,531						4,531	13,329	U99	17,860	109		
110	Sale of property and merchandise	28,056					2,100	30,156		U11	30,156	110		
111	Fines	9,156						9,156		U30	9,156	111		
112	Internal service charges							0	49,000	NR	49,000	112		
113	Other miscellaneous - Specify							0			0	113		
114	reimbursements	24,278	45,567		60,000	4,500		134,345	26,633		160,978	114		
115	police reserve, forfeiture and dare		3,903					3,903			3,903	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	69,861	49,770	0	60,000	35,941	2,100	217,672	93,464		311,136	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EAGLE GROVE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,250,623	1,517,403	64,260	248,005	330,122	2,100	3,412,513	1,418,912		4,831,425	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	54,680						54,680		NR	54,680	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	27,225			177,782	90,000		295,007	171,946		466,953	127
128	Internal TIF loans and transfers in				29,336			29,336			29,336	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	81,905	0	0	207,118	90,000	0	379,023	171,946		550,969	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,332,528	1,517,403	64,260	455,123	420,122	2,100	3,791,536	1,590,858		5,382,394	132
133												133
134	Beginning fund balance July 1, 2015	311,255	605,677	1,405	36,235	965,830	104,010	2,024,412	706,161		2,730,573	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,643,783	2,123,080	65,665	491,358	1,385,952	106,110	5,815,948	2,297,019		8,112,967	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	412,970	190,571					603,541		E62	603,541	2		
3	Purchase of land and equipment	12,750						12,750		G62	12,750	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	4,534						4,534		E89	4,534	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	50,523	5,301					55,824		E24	55,824	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	204,116	30,579					234,695		E32	234,695	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	3,867						3,867		E32	3,867	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation		512					512		E89	512	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	688,760	226,963		0	0	0	915,723			915,723	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EAGLE GROVE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	19,909	319,798					339,707		E44	339,707	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		54,188					54,188		E44	54,188	48
49	Traffic control safety — Current operation		777					777		E44	777	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		22,483					22,483		E44	22,483	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,884					3,884		E81	3,884	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	8,296						8,296		E01	8,296	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	37,246	264,626					301,872		E81	301,872	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	22,003	14,217					36,220		E89	36,220	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	87,454	679,973		0	0	0	767,427			767,427	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EAGLE GROVE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	157,104	39,265					196,369		E52	196,369	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	3,074						3,074		E61	3,074	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	50,967	4,674					55,641		E61	55,641	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	123,936	23,593					147,529		E61	147,529	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	37,733	25,908					63,641		E03	63,641	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	17,422	1,407					18,829		E61	18,829	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	390,236	94,847		0	0	0	485,083			485,083	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,914	3,850					6,764		E89	6,764	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	14,352	4,744	175				19,271		E50	19,271	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,856	277					2,133		E29	2,133	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	19,122	8,871	175	0	0	0	28,168			28,168	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF EAGLE GROVE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,102	884					14,986		E29	14,986	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	61,731	29,311					91,042		E23	91,042	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,714						1,714		E89	1,714	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	14,569						14,569		E25	14,569	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,647						7,647		E31	7,647	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	12,666						12,666		E89	12,666	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	112,429	30,195	0	0	0	0	142,624			142,624	176
177	Section G — DEBT SERVICE			33,317	466,385			499,702			499,702	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	33,317	466,385	0	0	499,702			499,702	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	9th Street Bridge project		17,603					17,603			17,603	184
185	Sanitary Sewer Rehab		228,732					228,732			228,732	185
186	Public works					483,413		483,413			483,413	186
187	Subtotal Regular Capital Projects	0	246,335			483,413	0	729,748			729,748	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	246,335	0	0	483,413	0	729,748			729,748	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,298,001	1,287,184	33,492	466,385	483,413	0	3,568,475			3,568,475	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EAGLE GROVE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							696,464	E91		696,464	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							367,734	E80		367,734	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EAGLE GROVE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment							80,523	G89	80,523	239	
240	Construction								F89	0	240	
241											241	
242	Enterprise Debt Service							171,946		171,946	242	
243	Enterprise Capital Projects									0	243	
244	Enterprise TIF Capital Projects									0	244	
245	Internal service funds — Specify										245	
246	self insurance fund							4,780		4,780	246	
247										0	247	
248										0	248	
249										0	249	
250										0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES							1,321,447		1,321,447	251	
252											252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,298,001	1,287,184	33,492	466,385	483,413	0	3,568,475	1,321,447		4,889,922	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		295,007					295,007	171,946		466,953	255
256	Internal TIF loans/repayments and transfers out			29,336				29,336			29,336	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	295,007	29,336	0	0	0	324,343	171,946		496,289	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,298,001	1,582,191	62,828	466,385	483,413	0	3,892,818	1,493,393		5,386,211	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		540,889	2,837	24,973	902,539	106,110	1,577,348			1,577,348	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	345,782						345,782			345,782	267
268	Total Governmental	345,782	540,889	2,837	24,973	902,539	106,110	1,923,130			1,923,130	268
269	Proprietary								803,626		803,626	269
270	Total ending fund balance June 30, 2016	345,782	540,889	2,837	24,973	902,539	106,110	1,923,130	803,626		2,726,756	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,643,783	2,123,080	65,665	491,358	1,385,952	106,110	5,815,948	2,297,019		8,112,967	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF EAGLE GROVE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$ 100,683		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,266,896	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 1,180,383	29U	39U 144,080	49U	49U	49U 1,036,303	49U	I89 27,866	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 25,000	29U	39U	49U	49U 25,000	49U	49U	I89	
9. Aquatic -LOST DD#94	19U 1,705,000	29U	39U 145,000	49U 1,560,000	49U	49U	49U	I89 32,783	
10. 2014 projects	19U 945,000	29U	39U 120,000	49U 825,000	49U	49U	49U	I89 21,082	
11. Aquatic-REC loan	19U 1,280,000	29U	39U 120,000	49U 1,160,000	49U	49U	49U	I89 26,020	
12. 33,317	19U 33,317	29U	39U 33,317	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	5,168,700	0	562,397	3,545,000	25,000	1,036,303	0	107,751	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		112,310,125		x .05 = \$ 5,615,506	
Actual valuation -- January 1, 2014									
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
	200,112		622,306	1,904,338		2,726,756			
REMARKS V98									